



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0134-19844617

**\*\* Recalculated \*\***

**08 Chouteau County**

**0134 Fort Benton H S**

**Due Date:**

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

*This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.*

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

## Certification

**Business Manager/Clerk:** Jeannette Nelson **Phone #:** (406) 622-5691

(Signature)

(Date)

**Chair, Board of Trustees:** Dean Schuler

(Signature)

(Date)

**County Superintendant** Mary Lou Tweet

(Signature)

(Date)

## Software

Accounting Package: Foxie Lady

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

**Electronic filers are not required to send the cover page to OPI.**



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## Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
601	Budget Amendment	LOCAL		
702	Vo Ed Carl Perkins Basic Grant	FEDERAL	008801348110	84.048A
703	Aggregate Reim/Indirects	LOCAL		Local
711	Vo Ed Family & Consumer Science	STATE		State
717	Vo Ed Tech Ed/Industrial Arts	STATE		State
718	Vo Ed Health Occupations	STATE		State
810	Payroll Fund	LOCAL		
820	Claims Clearing	LOCAL		
910	Budget Amendment			

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## Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
<b>ASSETS, LIABILITIES, AND FUND BALANCE</b>					
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	119,228.20	58,597.85	199,795.83	
02	Taxes Receivable - Real and Personal (120-149)	12,381.70	3,429.82	3,000.86	
03	Taxes Receivable - Protested (150-159)	3,346.34	1,005.54	921.32	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	134,956.24	63,033.21	203,718.01	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	15,728.04	4,435.36	3,922.18	
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	119,228.20	58,597.85	199,795.83	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	119,228.20	58,597.85	199,795.83	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	134,956.24	63,033.21	203,718.01	

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## Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
<b>ASSETS, LIABILITIES, AND FUND BALANCE</b>					
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		212,745.39	3,266.73	11,004.83
02	Taxes Receivable - Real and Personal (120-149)				111.46
03	Taxes Receivable - Protested (150-159)				26.89
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		212,745.39	3,266.73	11,143.18
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				138.35
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		212,745.39	3,266.73	11,004.83
52	<b>TOTAL FUND BALANCE/EQUITY</b>		212,745.39	3,266.73	11,004.83
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		212,745.39	3,266.73	11,143.18

# Trustees' Financial Summary

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## Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	7,950.97			1,695.41
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	2,713.18			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	10,664.15			1,695.41
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	<b>Fund Balance for Budget</b>	10,664.15			1,695.41
52	<b>TOTAL FUND BALANCE/EQUITY</b>	10,664.15			1,695.41
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	10,664.15			1,695.41

# Trustees' Financial Summary

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## Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

# Trustees' Financial Summary

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## Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	(130.32)	100,010.95		
02	Taxes Receivable - Real and Personal (120-149)	376.10			
03	Taxes Receivable - Protested (150-159)	115.49			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	361.27	100,010.95		
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	491.59			
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	(130.32)	100,010.95		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	(130.32)	100,010.95		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	361.27	100,010.95		

# Trustees' Financial Summary

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## Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		592.16		
02	Taxes Receivable - Real and Personal (120-149)		214.60		
03	Taxes Receivable - Protested (150-159)		13.87		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		820.63		
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)		228.47		
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget		592.16		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>		592.16		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		820.63		



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## Balance Sheet

	Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE	(72)	(73)	(74)	(75)
<b>ASSETS AND OTHER DEBITS</b>				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
10 Land and Land Improvements (311-322)				
11 Buildings and Building Improvements (331 & 332)				
12 Machinery and Equipment (341 & 342)				
13 Construction Work in Progress (351)				
20 TOTAL ASSETS AND OTHER DEBITS				
<b>DEFERRED OUTFLOWS</b>				
21 Deferred Outflows (501)				
<b>LIABILITIES</b>				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
29 Notes Payable - Noncurrent (720)				
30 Lease Obligations Payable (730)				
32 Compensated Absences Payable (760)				
33 Net Pension Liability (770)				
35 TOTAL LIABILITIES				
<b>DEFERRED INFLOWS</b>				
36 Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>				
38 Reserve for Encumbrances (953)				
41 Unrestricted Net Assets (940)				
50 Invested in Capital Assets, Net of Related Debt				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				

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## Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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## Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	521.38	154,293.78	148,855.21	3,604.28
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	521.38	154,293.78	148,855.21	3,604.28
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts	521.38	154,293.78	148,855.21	3,604.28
52	<b>TOTAL FUND BALANCE/EQUITY</b>	521.38	154,293.78	148,855.21	3,604.28
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	521.38	154,293.78	148,855.21	3,604.28



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## Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	54,342.89	52,537.96		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	54,342.89	52,537.96		
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	54,342.89	52,537.96		
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	54,342.89	52,537.96		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	54,342.89	52,537.96		



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## Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

	Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE	(94)	(95)		
<b>ASSETS AND OTHER DEBITS</b>				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
20 TOTAL ASSETS AND OTHER DEBITS				
<b>LIABILITIES</b>				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
24 Warrants Payable (620)				
25 Other Current Liabilities (621-679)				
35 TOTAL LIABILITIES				
<b>FUND BALANCE/EQUITY</b>				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1110	District Tax Levy	579,446.19	574,413.56
1113	District Levy - Heavy Motor Vehicles	556.61	438.30
1190	Penalties and Interest on Taxes	866.06	1,160.47
1510	Interest Earnings	404.30	249.13
1900	Other Revenue from Local Sources	200.00	362.48
3110	Direct State Aid	380,084.55	372,156.33
3111	Quality Educator	29,090.65	29,838.11
3112	At Risk Student	2,164.44	2,125.08
3113	Indian Education For All	1,713.60	1,628.64
3114	American Indian Achievement Gap	600.00	1,230.00
3115	State Spec Ed Allowable Cost Pymt to Districts	32,921.89	30,543.66
3116	Data For Achievement	1,260.00	1,560.00
3118	Natural Resource Development	2,708.54	4,178.05
3120	State Guaranteed Tax Base Aid	57,661.45	49,940.55
3444	State School Block Grant	144,597.91	144,597.91
3446	SB96 Block Grant Reimbursement	10,721.92	0.00
3460	Montana Oil and Gas Tax	893.91	30.48
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>1,245,892.02</b>	<b>1,214,452.75</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries	289,915.00	316,029.56
			2XX Personal Services - Employee Benefits	45,773.82	55,114.72
			3XX Purchased Professional and Technical Services	21,625.03	6,074.32
			4XX Purchased Property Services	1,970.36	2,614.55
			5XX Other Purchased Services	927.60	1,766.53
			6XX Supplies and Materials	47,728.26	13,354.28
			810 Dues and Fees	1,666.03	10,122.50
		21XX	Support Services - Students		
			1XX Personal Services - Salaries	45,052.47	45,814.50
			2XX Personal Services - Employee Benefits	12,535.99	12,675.24
			5XX Other Purchased Services	239.61	922.24
			6XX Supplies and Materials	75.80	175.36
			810 Dues and Fees	750.00	300.00
		222X	Educational Media Services		
			1XX Personal Services - Salaries	12,912.51	16,306.68

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0134-19844617

**\*\* Recalculated \*\***

**08 Chouteau County**

**0134 Fort Benton H S**

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			6XX Supplies and Materials	5,375.09	1,520.47
			8XX Other Expenditures	0.00	15.00
		<b>23XX Support Services - General Administration</b>			
			1XX Personal Services - Salaries	40,435.42	47,181.17
			2XX Personal Services - Employee Benefits	5,356.44	1,101.06
			3XX Purchased Professional and Technical Services	5,065.25	6,010.72
			4XX Purchased Property Services	99.10	0.00
			5XX Other Purchased Services	11,438.10	14,144.02
			6XX Supplies and Materials	6,597.21	947.38
			810 Dues and Fees	975.00	4,166.55
		<b>24XX Support Services - School Administration</b>			
			1XX Personal Services - Salaries	21,319.96	61,074.52
			2XX Personal Services - Employee Benefits	7,155.63	22,822.14
			3XX Purchased Professional and Technical Services	345.00	495.00
			5XX Other Purchased Services	1,821.89	2,276.28
			6XX Supplies and Materials	4,568.89	4,823.48
			810 Dues and Fees	1,280.00	3,723.77
		<b>25XX Support Services - Business</b>			
			1XX Personal Services - Salaries	28,449.26	28,981.12
			2XX Personal Services - Employee Benefits	12,706.55	20,805.44
			3XX Purchased Professional and Technical Services	9,877.74	6,372.18
			4XX Purchased Property Services	2,310.57	1,063.80
			5XX Other Purchased Services	9,662.50	8,933.73
			6XX Supplies and Materials	10,736.98	4,366.13
			810 Dues and Fees	10,854.01	1,616.00
		<b>26XX Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	39,153.61	55,165.26
			2XX Personal Services - Employee Benefits	6,729.41	5,344.66
			3XX Purchased Professional and Technical Services	1,965.84	469.59
			4XX Purchased Property Services	127,849.53	73,122.24
			5XX Other Purchased Services	149.70	1,729.47
			6XX Supplies and Materials	36,876.13	25,174.36
			810 Dues and Fees	2,040.57	1,979.61
		<b>52XX Capital Leases or Long Term Notes with Board of Investments</b>			
			840 Principal On Debt	2,688.30	5,502.14
			850 Interest on Debt	697.95	0.00
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	67,674.89	50,510.93
			2XX Personal Services - Employee Benefits	8,321.62	6,625.88
			3XX Purchased Professional and Technical Services	0.00	45.00
			4XX Purchased Property Services	0.00	49.50



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			5XX Other Purchased Services	47.04	0.00
			6XX Supplies and Materials	2,751.61	2,538.78
			810 Dues and Fees	85.00	27.25
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>			
			920 Resources Transferred to Other School Districts or Cooperatives	1,390.04	1,412.14
	<b>316 Data For Achievement</b>				
		<b>1XXX Instruction</b>			
			3XX Purchased Professional and Technical Services	1,260.00	1,000.00
		<b>23XX Support Services - General Administration</b>			
			1XX Personal Services - Salaries	0.00	300.00
		<b>24XX Support Services - School Administration</b>			
			6XX Supplies and Materials	0.00	260.00
	<b>365 Indian Education for All - OTO &amp; Ongoing</b>				
		<b>1XXX Instruction</b>			
			6XX Supplies and Materials	1,650.30	1,628.64
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	41,479.47	42,412.50
			2XX Personal Services - Employee Benefits	8,848.92	7,696.75
			4XX Purchased Property Services	3,096.81	2,659.92
			5XX Other Purchased Services	273.21	191.02
			6XX Supplies and Materials	7,256.85	10,945.60
			810 Dues and Fees	194.00	0.00
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	3,566.00	3,903.80
			6XX Supplies and Materials	0.00	508.89
		<b>34XX Extracurricular - Activities</b>			
			1XX Personal Services - Salaries	23,600.68	26,857.20
			2XX Personal Services - Employee Benefits	13,737.21	15,392.96
			3XX Purchased Professional and Technical Services	495.00	495.00
			4XX Purchased Property Services	26.30	0.00
			5XX Other Purchased Services	3,544.79	2,846.68
			6XX Supplies and Materials	921.98	58.99
			810 Dues and Fees	1,862.00	1,511.00
	<b>720 School Sponsored Athletics</b>				
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	17,397.42	15,022.47
			2XX Personal Services - Employee Benefits	389.21	0.00
			6XX Supplies and Materials	0.00	2,014.81
		<b>35XX Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries	54,687.13	59,610.73



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			2XX Personal Services - Employee Benefits	60.44	0.00
			3XX Purchased Professional and Technical Services	270.00	755.00
			4XX Purchased Property Services	2,111.26	1,591.45
			5XX Other Purchased Services	15,582.64	17,187.75
			6XX Supplies and Materials	30,596.60	14,069.60
			810 Dues and Fees	4,865.50	5,877.75
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			4XX Purchased Property Services	25.24	621.11
			5XX Other Purchased Services	0.00	273.37
			6XX Supplies and Materials	0.00	15,823.33
			810 Dues and Fees	71.00	273.95
			8XX Other Expenditures	0.00	62.60
	<b>999 Undistributed</b>				
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>			
			920 Resources Transferred to Other School Districts or Cooperatives	10,000.00	25,000.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>1,223,894.27</u>	<u>1,230,260.12</u>

Schedule Of Changes Worksheet					Fund Code 01
Beginning Fund Balance					135,035.57 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,214,452.75 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,230,260.12 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					119,228.20 (5)

# Trustees' Financial Summary

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**0134 Fort Benton H S**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 10 - Transportation Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	173,534.64	175,560.51
	1113 District Levy - Heavy Motor Vehicles	165.48	133.45
	1190 Penalties and Interest on Taxes	299.03	351.62
	1420 Trans Fees from Other Schl Dists Within State	41,000.00	0.00
	1510 Interest Earnings	151.80	40.45
	1900 Other Revenue from Local Sources	0.00	14.00
	2220 County On-Schedule Trans Reimb	77,275.77	74,553.86
	3210 State On-Schedule Trans Reimb	66,311.06	66,260.43
	3444 State School Block Grant	22,205.03	22,205.03
	3446 SB96 Block Grant Reimbursement	4,301.25	0.00
	3460 Montana Oil and Gas Tax	344.21	9.06
	5700 Resources Transferred from Other School Districts or Cooperatives	0.00	45,000.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>385,588.27</b>	<b>384,128.41</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>23XX Support Services - General Administration</b>			
			1XX Personal Services - Salaries	48,828.50	49,662.65
			2XX Personal Services - Employee Benefits	8,354.70	739.70
			3XX Purchased Professional and Technical Services	0.00	1,666.67
			810 Dues and Fees	250.00	0.00
		<b>25XX Support Services - Business</b>			
			1XX Personal Services - Salaries	26,329.15	26,962.10
			2XX Personal Services - Employee Benefits	6,794.95	5,665.12
			3XX Purchased Professional and Technical Services	0.00	6,500.00
			5XX Other Purchased Services	0.00	152.63
			6XX Supplies and Materials	0.00	828.38
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	89,008.90	111,019.78
			2XX Personal Services - Employee Benefits	24,848.66	26,918.18
			3XX Purchased Professional and Technical Services	19,572.31	8,706.85
			4XX Purchased Property Services	68,318.10	61,135.20
			5XX Other Purchased Services	16,809.49	21,805.30
			6XX Supplies and Materials	66,902.85	52,642.40
			810 Dues and Fees	3,104.12	2,984.02
		<b>4XXX Facilities Acquisition and Construction Services</b>			
			7XX Property and Equipment Acquisition	10,378.27	0.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10	
PRC	Program	Function	Object		2015 Value	2016 Value
601	Budget Amendment					
	998	School Safety Transfers to Building Reserve Fund				
	61XX	Operating Transfers to Other Funds				
		911	School Safety Transfer to Building Reserve Fund		0.00	13,000.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<u>389,500.00</u>	<u>390,388.98</u>

Schedule Of Changes Worksheet							Fund Code 10	
Beginning Fund Balance							64,858.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In							384,128.41	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out							390,388.98	(3)
Increase/Decrease of Reserve for Inventories								
	This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances								
	This Year	0.00	Less Last Year	0.00	(4b)	0.00		
							0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)							58,597.85	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 11 - Bus Depreciation Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	135,095.22	160,180.00
	1113 District Levy - Heavy Motor Vehicles	135.06	120.37
	1190 Penalties and Interest on Taxes	125.85	304.70
	1510 Interest Earnings	216.46	421.35
	3460 Montana Oil and Gas Tax	63.26	7.41
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>135,635.85</u>	<u>161,033.83</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		27XX	Student Transportation Services		
			7XX Property and Equipment Acquisition	0.00	165,750.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.00</u>	<u>165,750.00</u>

#### Schedule Of Changes Worksheet Fund Code 11

Beginning Fund Balance	204,512.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	161,033.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	165,750.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00      Less Last Year                      0.00      (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	199,795.83	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	348.41	522.70
	2240 County Retirement Distribution	177,447.39	123,707.58
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>177,795.80</b>	<b>124,230.28</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
	1XXX	Instruction				
		2XX	Personal Services - Employee Benefits	46,119.97	52,396.47	
	21XX	Support Services - Students				
		2XX	Personal Services - Employee Benefits	7,246.26	7,432.28	
	222X	Educational Media Services				
		2XX	Personal Services - Employee Benefits	2,118.95	2,677.90	
	23XX	Support Services - General Administration				
		2XX	Personal Services - Employee Benefits	14,356.69	15,703.67	
	24XX	Support Services - School Administration				
		2XX	Personal Services - Employee Benefits	2,893.30	9,503.46	
	25XX	Support Services - Business				
		2XX	Personal Services - Employee Benefits	10,524.19	7,962.91	
	26XX	Operation and Maintenance of Plant Services				
		2XX	Personal Services - Employee Benefits	5,577.45	7,913.14	
	27XX	Student Transportation Services				
		2XX	Personal Services - Employee Benefits	13,095.19	15,955.17	
	280	Special Education - Local and State				
	1XXX	Instruction				
		2XX	Personal Services - Employee Benefits	10,682.40	7,907.29	
	390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction				
		2XX	Personal Services - Employee Benefits	5,945.75	6,166.89	
	610	Adult Continuing Education Programs				
	1XXX	Instruction				
		2XX	Personal Services - Employee Benefits	443.40	126.56	
	710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services				
		2XX	Personal Services - Employee Benefits	468.49	558.06	
	34XX	Extracurricular - Activities				
		2XX	Personal Services - Employee Benefits	3,197.26	3,951.85	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	720	School Sponsored Athletics				
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	1,874.44	2,154.27	
		35XX	Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	7,190.88	7,106.80	
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>131,734.62</u>	<u>147,516.72</u>	

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					236,031.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					124,230.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					147,516.72	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					212,745.39	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
702	Vo Ed Carl Perkins Basic Grant	
	4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	4,579.00
703	Aggregate Reim/Indirects	
	1510 Interest Earnings	9.72
711	Vo Ed Family & Consumer Science	
	3900 State Career & Technical Ed Entitlement	1,076.00
717	Vo Ed Tech Ed/Industrial Arts	
	3900 State Career & Technical Ed Entitlement	1,159.00
718	Vo Ed Health Occupations	
	3900 State Career & Technical Ed Entitlement	331.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		7,154.72

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
702	Vo Ed Carl Perkins Basic Grant				
	451	Carl Perkins (Federal Vo-Ed) - Basic Grant			
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services		412.00
			5XX Other Purchased Services		329.51
			6XX Supplies and Materials		3,837.49
			702 Subtotal		4,579.00
703	Aggregate Reim/Indirects				
	393	State Career & Technical Ed Entitlement - Health Occupations			
		1XXX	Instruction		
			5XX Other Purchased Services		240.06
			703 Subtotal		240.06
711	Vo Ed Family & Consumer Science				
	394	State Career & Technical Ed Entitlement - Family & Consumer Sciences			
		1XXX	Instruction		
			6XX Supplies and Materials		1,076.00
			711 Subtotal		1,076.00
717	Vo Ed Tech Ed/Industrial Arts				
	397	State Career & Technical Ed Entitlement - Trades & Industry			
		1XXX	Instruction		
			6XX Supplies and Materials		1,159.00
			717 Subtotal		1,159.00





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## Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
718	Vo Ed Health Occupations				
	393	State Career & Technical Ed Entitlement - Health Occupations			
		1XXX	Instruction		
			5XX Other Purchased Services		331.00
			718 Subtotal		331.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					7,385.06

## Schedule Of Changes Worksheet Fund Code 15

Beginning Fund Balance					3,497.07 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					7,154.72 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					7,385.06 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					3,266.73 (5)

## Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
702 Vo Ed Carl Perkins Basic Grant	4,579.00	4,579.00	0.00
703 Aggregate Reim/Indirects	9.72	240.06	-230.34
711 Vo Ed Family & Consumer Science	1,076.00	1,076.00	0.00
717 Vo Ed Tech Ed/Industrial Arts	1,159.00	1,159.00	0.00
718 Vo Ed Health Occupations	331.00	331.00	0.00
<b>Total</b>	<b>7,154.72</b>	<b>7,385.06</b>	<b>-230.34</b>



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 17 - Adult Education Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	6,773.69	4,642.47
	1113 District Levy - Heavy Motor Vehicles	6.47	3.75
	1190 Penalties and Interest on Taxes	11.34	11.06
	1340 Fees for Adult Education	350.00	775.00
	1510 Interest Earnings	16.77	26.38
	3460 Montana Oil and Gas Tax	12.71	0.36
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>7,170.98</u>	<u>5,459.02</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

PRC	Program	Function	Object	2015 Value	2016 Value
	<b>610 Adult Continuing Education Programs</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	2,800.00	800.00
			5XX Other Purchased Services	180.31	42.00
			6XX Supplies and Materials	2,315.79	2,477.15
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>5,296.10</u>	<u>3,319.15</u>

#### Schedule Of Changes Worksheet Fund Code 17

Beginning Fund Balance					8,864.96 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					5,459.02 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					3,319.15 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					11,004.83 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 18 - Traffic Education Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 18

PRC	Revenue	2015 Value	2016 Value
	1311 Driver's Education Fees	2,700.00	3,750.00
	1510 Interest Earnings	14.59	24.57
	3260 State Driver's Education Reimbursement	3,033.13	2,713.18
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>5,747.72</b>	<b>6,487.75</b>

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 18

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries	1,632.00	5,006.01
			3XX Purchased Professional and Technical Services	195.00	0.00
			4XX Purchased Property Services	219.84	109.90
			5XX Other Purchased Services	21.75	19.95
			6XX Supplies and Materials	731.58	719.88
			810 Dues and Fees	0.00	70.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>2,800.17</b>	<b>5,925.74</b>

### Schedule Of Changes Worksheet

**Fund Code 18**

Beginning Fund Balance	10,102.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,487.75	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,925.74	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00      Less Last Year                      0.00      (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	10,664.15	(5)



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0134-19844617

**\*\* Recalculated \*\***

**08 Chouteau County**

**0134 Fort Benton H S**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 21 - Compensated Absence Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	3.35	4.37
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>3.35</u>	<u>4.37</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2015 Value	2016 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.00</u>	<u>0.00</u>

#### Schedule Of Changes Worksheet Fund Code 21

Beginning Fund Balance					1,691.04 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					4.37 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,695.41 (5)



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 28 - Technology Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	20,749.63	19,780.97
	1113 District Levy - Heavy Motor Vehicles	19.88	15.16
	1190 Penalties and Interest on Taxes	30.21	40.50
	1510 Interest Earnings	30.23	31.96
	3281 State Technology Aid	887.63	840.07
	3460 Montana Oil and Gas Tax	30.61	1.09
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>21,748.19</u>	<u>20,709.75</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	25XX Support Services - Business				
		6XX Supplies and Materials		0.00	17.99
	390 State Career & Technical Ed Entitlement - Undistributed				
	1XXX Instruction				
		1XX Personal Services - Salaries		15,833.35	10,774.00
		2XX Personal Services - Employee Benefits		131.00	1,560.00
		3XX Purchased Professional and Technical Services		0.00	575.00
		4XX Purchased Property Services		0.00	263.52
		5XX Other Purchased Services		62.00	558.96
		6XX Supplies and Materials		0.00	24,472.53
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>16,026.35</u>	<u>38,222.00</u>

#### Schedule Of Changes Worksheet Fund Code 28

Beginning Fund Balance	17,381.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	20,709.75	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	38,222.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	-130.32	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 29
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	123.41	213.53
	3445 State Combined Fund School Block Grant	22,276.22	22,276.22
	3447 SB96 Combined Block Grant Reimbursement	942.29	0.00
	5700 Resources Transferred from Other School Districts or Cooperatives	0.00	10,322.05
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>23,341.92</b>	<b>32,811.80</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29
PRC	Program	Function	Object	2015 Value	2016 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			4XX Purchased Property Services	0.00	1,062.64
			6XX Supplies and Materials	6,311.95	888.00
		<b>24XX Support Services - School Administration</b>			
			5XX Other Purchased Services	0.00	204.70
			6XX Supplies and Materials	0.00	220.48
		<b>25XX Support Services - Business</b>			
			810 Dues and Fees	0.00	95.00
		<b>26XX Operation and Maintenance of Plant Services</b>			
			4XX Purchased Property Services	0.00	581.32
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				
		<b>1XXX Instruction</b>			
			4XX Purchased Property Services	0.00	1,014.30
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>6,311.95</b>	<b>4,066.44</b>

Schedule Of Changes Worksheet					Fund Code 29
Beginning Fund Balance					71,265.59 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					32,811.80 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					4,066.44 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					100,010.95 (5)



# Trustees' Financial Summary

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**08 Chouteau County**

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 61 - Building Reserve Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	3,618.28	183.91
	1190 Penalties and Interest on Taxes	3.65	0.33
	1510 Interest Earnings	32.21	10.37
<b>601</b>	<b>Budget Amendment</b>		
	5301 School Safety and Security Transfer	0.00	13,000.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>3,654.14</u>	<u>13,194.61</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
	<b>1XX</b>	<b>Regular Education Programs - Elementary/Secondary</b>			
		<b>26XX</b>	<b>Operation and Maintenance of Plant Services</b>		
			4XX Purchased Property Services	3,742.24	598.29
			6XX Supplies and Materials	0.00	2,658.30
<b>910</b>	<b>Budget Amendment</b>				
	<b>190</b>	<b>School Safety Projects</b>			
		<b>26XX</b>	<b>Operation and Maintenance of Plant Services</b>		
			3XX Purchased Professional and Technical Services	0.00	3,578.25
			5XX Other Purchased Services	0.00	47.25
			6XX Supplies and Materials	0.00	9,374.50
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>3,742.24</u>	<u>16,256.59</u>

#### Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance	3,654.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	13,194.61	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	16,256.59	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00      Less Last Year                      0.00      (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	592.16	(5)



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

08 Chouteau County

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 81 - Private Purpose Trust (spend interest only)

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 81

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	0.00	21.38
	1920 Contributions/Donations from Private Sources	0.00	14,000.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>0.00</u>	<u>14,021.38</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 81

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials		0.00	4,500.00
		870 Student Scholarships		0.00	9,000.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.00</u>	<u>13,500.00</u>

#### Schedule Of Changes Worksheet

Fund Code 81

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	14,021.38	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	13,500.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	521.38	(5)



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 82 - Interlocal Agreement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 82
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	252.55	336.47
	5700 Resources Transferred from Other School Districts or Cooperatives	30,000.00	50,000.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>30,252.55</u>	<u>50,336.47</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 82	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			8XX Other Expenditures	0.00	1,580.00	
		24XX	Support Services - School Administration			
			5XX Other Purchased Services	2,199.04	0.00	
		25XX	Support Services - Business			
			5XX Other Purchased Services	1,476.31	0.00	
			6XX Supplies and Materials	0.00	5,321.69	
		26XX	Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	17,864.44	23,174.44	
			6XX Supplies and Materials	1,307.34	0.00	
	999	Undistributed				
		62XX	Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	10,000.00	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				32,847.13	30,076.13	

Schedule Of Changes Worksheet				Fund Code 82
Beginning Fund Balance				134,033.44 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				50,336.47 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				30,076.13 (3)
Increase/Decrease of Reserve for Inventories				
This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances				
This Year	0.00	Less Last Year	0.00 (4b)	0.00
				0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				154,293.78 (5)



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 84 - Student Extracurricular Activities Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1XXX Revenues from Student Activities	176,775.16	180,836.02
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>176,775.16</u>	<u>180,836.02</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	154,664.96	174,001.46
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>154,664.96</u>	<u>174,001.46</u>

#### Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	142,020.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	180,836.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	174,001.46	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	148,855.21	(5)



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 85 - Private Purpose Trust (spend principal & interest)

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 85

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	22.15	8.37
	1920 Contributions/Donations from Private Sources	559.60	420.93
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>581.75</u>	<u>429.30</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 85

PRC	Program	Function	Object	2015 Value	2016 Value
	999 Undistributed				
		62XX Resources Transferred to Other School Districts or Cooperatives			
		920 Resources Transferred to Other School Districts or Cooperatives		10,000.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>10,000.00</u>	<u>0.00</u>

#### Schedule Of Changes Worksheet

Fund Code 85

Beginning Fund Balance	3,174.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	429.30	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	3,604.28	(5)

# Trustees' Financial Summary

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**0134 Fort Benton H S**

## Detail Expenditure

<b>Fund</b>	<b>Account</b>	<b>Description</b>	<b>2015 Value</b>	<b>2016 Value</b>
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	13,146.46	19,315.02
XX	39X 1XXX 112	Certified Teacher Staff Salaries	41,479.47	42,412.50
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	270,523.60	302,997.56
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	905.23	403.78
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	235.94	807.61
XX	XXX 26XX 41X	Energy Utility Services	53,733.47	50,903.12
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



# Trustees' Financial Summary

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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	11,037.60
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	11,037.60

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	3,679.20
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	15,894.15
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	61,182.23
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

### Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

**Percentage of Special Ed Funding FY2018 Maximum Budget: 100%**

# Trustees' Financial Summary

FY2015-16

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## Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	50,510.93	0.00	0.00	0.00	0.00
280	1XXX	2XX	6,625.88	0.00	0.00	0.00	0.00
280	1XXX	3XX	45.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	49.50	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	2,538.78	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	1,412.14	0.00	0.00	0.00	0.00
<b>Totals</b>			61,182.23	0.00	0.00	0.00	0.00

61,182.23

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.  
ARM 10.16.3136

\*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0134-19844617

**\*\* Recalculated \*\***

**08 Chouteau County**

**0134 Fort Benton H S**

## Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

<b>Governmental</b>	<b>Beginning Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	358,770.00	0.00	0.00	0.00	358,770.00
Buildings	4,621,399.17	0.00	0.00	0.00	4,621,399.17
Machinery and Equipment	1,262,201.92	0.00	175,750.00	120,000.00	1,317,951.92
Totals at Historical Cost	6,242,371.09	0.00	175,750.00	120,000.00	6,298,121.09
<b>Depreciation</b>					
Building Accum	3,765,539.49	0.00	41,436.82	0.00	3,806,976.31
Machinery and Equipment Accum	800,665.83	0.00	103,605.47	120,000.00	784,271.30
Total Accumulated Depreciation	4,566,205.32	0.00	145,042.29	120,000.00	4,591,247.61
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	1,676,165.77	0.00	30,707.71	0.00	1,706,873.48

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

\*\*\* Has comments.

<b>Depreciation by Function for FY2016</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
Instruction (1XXX)	6,795.85	0.00	0.00
Support Services Staff (22XX)	127.54	0.00	0.00
Operations and Maintenance (26XX)	13,302.46	0.00	0.00
Transportation (27XX)	96,855.00	0.00	0.00
Extracurricular (34XX, 35XX)	443.00	0.00	0.00
Unallocated	27,518.43	0.00	0.00
Total Depreciation for FY2016	145,042.28	0.00	0.00

\*\*\* Has comment.

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0134-19844617

**\*\* Recalculated \*\***

**08 Chouteau County**

**0134 Fort Benton H S**

## Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
<b>Governmental Activities *</b>							
Capital Leases	21,700.56	0.00	5,502.14	0.00	16,198.42	0.00	16,198.42
Compensated Absences	28,848.09	5,642.12	0.00	0.00	34,490.21	0.00	34,490.21
Other Post Employment Benefits	54,695.00	0.00	0.00	51,995.00	2,700.00	0.00	2,700.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	105,243.65	5,642.12	5,502.14	51,995.00	53,388.63	0.00	53,388.63

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.





# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0134-19844617

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**08 Chouteau County**

**0134 Fort Benton H S**

## Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
<b>Governmental</b>				
Net Pension - PERS	300,210.57	0.00	74,636.23	225,574.34
Net Pension - TRS	296,505.20	473,004.53	0.00	769,509.73